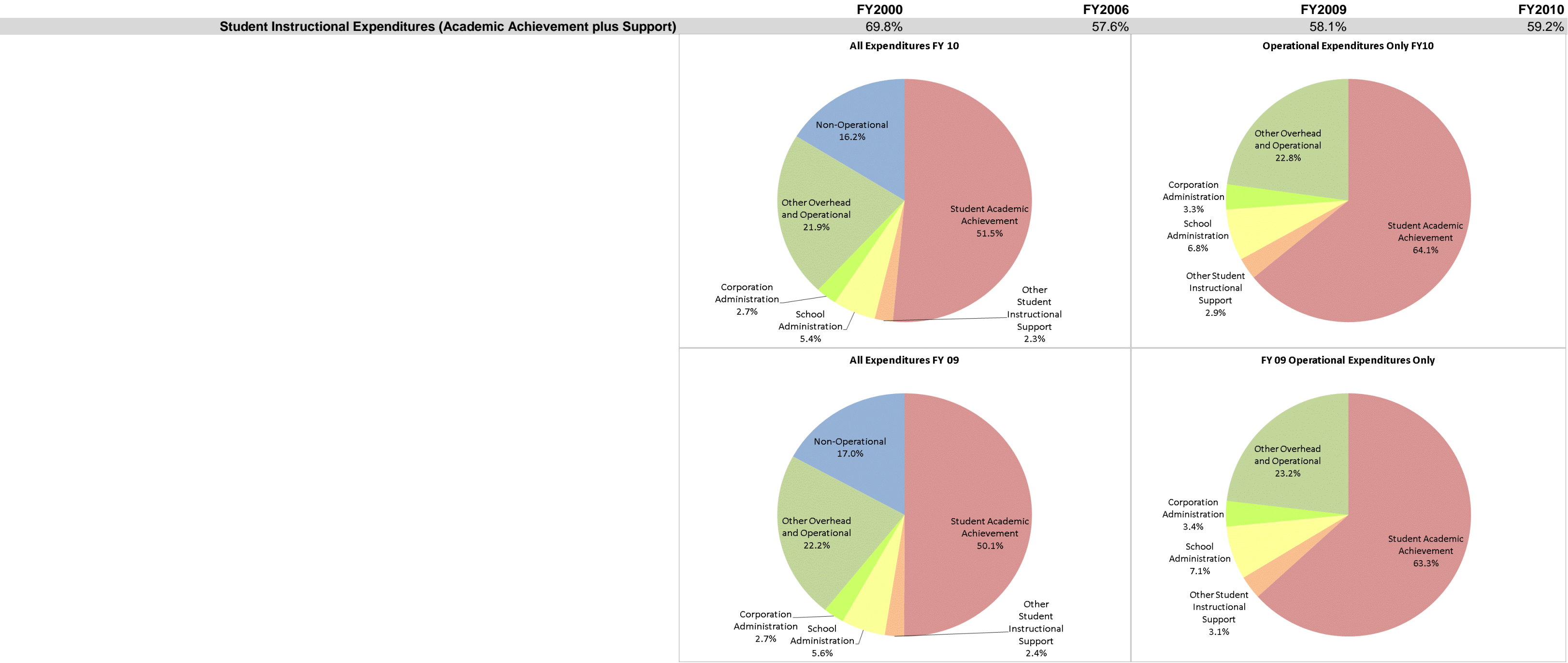


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Greensburg Community Schools (1730)

Greensburg Community Schools (1730)

| Student Instructional Category | FY99 % of Total | | FY06 % of Total | | FY09 % of Total | | FY10 % of Total | |
|--------------------------------|-----------------|-------|-----------------|-------|-----------------|-------|-----------------|-------|
| | FY 1999 | Exp | FY 2006 | Exp | FY 2009 | Exp | FY 2010 | Exp |
| Student Academic Achievement | \$8,382,972 | 62.2% | \$9,646,427 | 50.3% | \$10,658,216 | 50.1% | \$11,380,790 | 51.5% |
| Student Instructional Support | \$1,020,646 | 7.6% | \$1,396,044 | 7.3% | \$1,706,559 | 8.0% | \$1,713,654 | 7.8% |
| Overhead and Operational | \$3,077,913 | 22.8% | \$4,531,486 | 23.6% | \$5,295,848 | 24.9% | \$5,439,668 | 24.6% |
| Nonoperational | \$995,743 | 7.4% | \$3,592,976 | 18.7% | \$3,625,742 | 17.0% | \$3,570,920 | 16.2% |
| Grand Total | \$13,477,275 | | \$19,166,932 | | \$21,286,365 | | \$22,105,032 | |



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Greensburg Community Schools (1730)

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2009 | FY 2010 | 10 Year Increase | 4 Year Increase | 1 Year Increase |
|-------------------------------------|---|-------------|-------------|--------------|--------------|------------------|-----------------|-----------------|
| Student Academic Achievement | | | | | | | | |
| | 11100 Regular Programs; Elementary | \$2,856,885 | \$2,786,573 | \$3,908,689 | \$4,088,552 | 43% | 47% | 5% |
| | 11200 Regular Programs; Middle/Junior High | \$1,309,378 | \$1,309,982 | \$1,860,206 | \$1,985,115 | 145% | 52% | 7% |
| | 11300 Regular Programs; High School | \$1,620,715 | \$1,714,871 | \$2,695,658 | \$2,642,408 | 63% | 54% | -2% |
| | 11350 Regular Programs; High School; Academic Honors Diploma | \$0 | \$0 | \$43,548 | \$45,395 | | | 4% |
| | 11450 Vocational Education; Consumer and Homemaking | \$102,876 | \$118,425 | \$161,808 | \$160,868 | 56% | 36% | -1% |
| | 11470 Vocational Education; Business Education | \$51,841 | \$0 | \$0 | \$0 | -100% | | |
| | 11510 Vocational Education; Cooperative Education | \$1,300 | \$55,515 | \$61,073 | \$61,951 | > 500% | 12% | 1% |
| | 11910 Other Regular Programs; Competency Testing | \$1,709 | \$0 | \$0 | \$0 | -100% | | |
| | 12110 Gifted And Talented; Gifted and Talented | \$35,758 | \$43,171 | \$63,941 | \$35,599 | 0% | -18% | -44% |
| | 12210 Mental Disabilities; Mild Mental Disabilities | \$474,000 | \$667,921 | \$768,466 | \$1,065,378 | 125% | 60% | 39% |
| | 12220 Mental Disabilities; Moderate Mental Disabilities | \$39,837 | \$0 | \$0 | \$0 | -100% | | |
| | 12350 Physical Impairment; Homebound | \$3,793 | \$5,998 | \$1,304 | \$0 | -100% | -100% | -100% |
| | 12510 Culturally Different; Communication Disorders | \$74,963 | \$0 | \$0 | \$0 | -100% | | |
| | 12520 Culturally Different; Compensatory | \$6,373 | \$7,776 | \$0 | \$0 | -100% | -100% | |
| | 12710 Equal Opportunity At Risk | \$59,403 | \$0 | \$0 | \$0 | -100% | | |
| | 12810 Special Education Preschool | \$0 | \$51,961 | \$56,958 | \$32,403 | | -38% | -43% |
| | 12900 Other Special Programs | \$159,914 | \$64,243 | \$109,053 | \$204,654 | 28% | 219% | 88% |
| | 13100 Adult/Continuing Education Programs; Adult Basic Education | \$3,636 | \$21,348 | \$12,730 | \$20,000 | 450% | -6% | 57% |
| | 13600 Adult/Continuing Education Programs; Special Interest Programs | \$313 | \$0 | \$0 | \$0 | -100% | | |
| | 13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program | \$1,200 | \$23,726 | \$25,631 | \$27,157 | > 500% | 14% | 6% |
| | 14100 Summer School Programs; Elementary | \$73,859 | \$0 | \$0 | \$0 | -100% | | |
| | 14200 Summer School Programs; Middle/Junior High School | \$10,808 | \$0 | \$0 | \$0 | -100% | | |
| | 14300 Summer School Programs; High School | \$30,374 | \$14,872 | \$17,992 | \$11,965 | -61% | -20% | -33% |
| | 16100 Remediation Testing | \$0 | \$48,770 | \$46,211 | \$0 | | -100% | -100% |
| | 16200 Preventive Remediation | \$0 | \$12,148 | \$11,892 | \$35,831 | | 195% | 201% |
| | 17100 Payments to Other Governmental Units Within State; Transfer Tuition | \$24 | \$0 | \$0 | \$0 | -100% | | |
| | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share) | \$95,127 | \$54,336 | \$62,888 | \$43,890 | -54% | -19% | -30% |
| | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$23,229 | \$35,110 | \$47,360 | \$43,372 | 87% | 24% | -8% |
| | 17900 Payments to Other Governmental Units Within State; Other | \$0 | \$0 | \$2,600 | \$2,500 | | | -4% |
| | 22110 Improvement of Instruction; Service Area Direction | \$32,593 | \$0 | \$0 | \$0 | -100% | | |
| | 22120 Improvement of Instruction; Instruction and Curriculum Development | \$4,992 | \$8,301 | \$0 | \$130,901 | > 500% | > 500% | |
| | 22130 Improvement of Instruction; Instructional Staff Training | \$3,000 | \$30,052 | \$30,868 | \$56,967 | > 500% | 90% | 85% |
| | 22220 Library/Media Services; School Library | \$87,074 | \$71,726 | \$52,637 | \$66,932 | -23% | -7% | 27% |
| | 22230 Library/Media Services; Audiovisual | \$0 | \$0 | \$3,592 | \$4,150 | | | 16% |
| | 22310 Instruction, Related Technology; Technology Service Supervision and Administration | \$0 | \$331,481 | \$470,315 | \$489,603 | | 48% | 4% |
| | 22360 Instruction, Related Technology; Network Support | \$0 | \$8,447 | \$0 | \$0 | | -100% | |
| | 22900 Other Support Service, Instructional Staff | \$0 | \$0 | \$4,118 | \$862 | | | -79% |
| | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$185,103 | \$171,137 | \$123,905 | \$108,327 | -41% | -37% | -13% |
| | 25540 Textbooks for Rent or Resale; Other Textbook Rental Service | \$46,308 | \$53,012 | \$14,773 | \$16,008 | -65% | -70% | 8% |
| | 25570 Textbooks for Rent or Resale; Materials and Supplies | \$4,851 | \$0 | \$0 | \$0 | -100% | | |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$260,132 | \$405,438 | \$0 | \$0 | | | |
| Student Academic Achievement Total | | \$7,162,369 | \$8,116,339 | \$10,658,216 | \$11,380,790 | 59% | 40% | 7% |
| Student Instructional Support | | | | | | | | |
| | 21110 Attendance and Social Work Services; Service Area Direction | \$0 | \$0 | \$0 | \$1,149 | | | |
| | 21220 Guidance Services; Counseling Services | \$95,658 | \$195,864 | \$277,629 | \$266,151 | 178% | 36% | -4% |
| | 21320 Health Services; Medical Services | \$4,043 | \$0 | \$0 | \$0 | -100% | | |
| | 21340 Health Services; Nurse Services | \$33,441 | \$49,961 | \$67,040 | \$72,518 | 117% | 45% | 8% |
| | 21390 Health Services; Other Health Services | \$5,222 | \$5,477 | \$4,683 | \$3,380 | -35% | -38% | -28% |
| | 21420 Psychological Testing | \$34,107 | \$67,211 | \$91,236 | \$90,437 | 165% | 35% | -1% |
| | 21910 Other Support Services, Students; Service Area Direction | \$0 | \$5,666 | \$78,434 | \$76,184 | | > 500% | -3% |
| | 21990 Other Support Services, Students; Other Student Services | \$0 | \$0 | \$790 | \$0 | | | -100% |
| | 24100 Office of The Principal | \$676,541 | \$806,913 | \$1,186,747 | \$1,203,833 | 78% | 49% | 1% |
| | 24900 Other Support Services, School Administration | \$8,629 | \$0 | \$0 | \$0 | -100% | | |
| Student Instructional Support Total | | \$857,639 | \$1,131,092 | \$1,706,559 | \$1,713,654 | 100% | 52% | 0% |
| Overhead and Operational | | | | | | | | |
| | 23110 Board of Education; Service Area Direction | \$0 | \$567 | \$2,980 | \$760 | | 34% | -75% |
| | 23120 Board of Education; Service Area Assistants | \$0 | \$1,409 | \$1,000 | \$0 | | -100% | -100% |
| | 23150 Board of Education; Legal Services | \$9,004 | \$170 | \$5,448 | \$100 | -99% | -41% | -98% |
| | 23160 Board of Education; Promotion Expenses | \$0 | \$610 | \$0 | \$0 | | -100% | |
| | 23190 Board of Education; Other Governing Body Services | \$15,681 | \$0 | \$0 | \$0 | -100% | | |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Greensburg Community Schools (1730)

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2009 | FY 2010 | 10 Year Increase | 4 Year Increase | 1 Year Increase |
|--------------------------------|--|-------------|-------------|-------------|-------------|------------------|-----------------|-----------------|
| | 23210 Executive Administration; Office of The Superintendent | \$265,171 | \$287,876 | \$383,619 | \$436,293 | 65% | 52% | 14% |
| | 23220 Executive Administration; Community Relations | \$45 | \$132 | \$917 | \$1,902 | > 500% | > 500% | 108% |
| | 23230 Executive Administration; Staff Relations and Negotiations | \$16,260 | \$2,765 | \$36,294 | \$2,748 | -83% | -1% | -92% |
| | 23290 Executive Administration; Other Executive Administration Services | \$29,136 | \$23,035 | \$28,833 | \$43,523 | 49% | 89% | 51% |
| | 25110 Fiscal Services; Office of The Business Manager | \$0 | \$62,885 | \$106,409 | \$102,426 | | 63% | -4% |
| | 25191 Other Fiscal Services; Refund of Revenue | \$3,031 | \$2,906 | \$2,032 | \$1,787 | -41% | -39% | -12% |
| | 25195 Other Fiscal Services; Bank Account Service Charge | \$4,614 | \$0 | \$0 | \$0 | -100% | | |
| | 25400 Planning, Research, Development and Evaluation | \$0 | \$750 | \$0 | \$0 | | -100% | |
| | 25730 Personnel Services; Personnel Services | \$0 | \$1,408 | \$1,500 | \$0 | | -100% | -100% |
| | 25740 Personnel Services; Noninstructional Personnel Training | \$0 | \$0 | \$88 | \$0 | | | -100% |
| | 25950 Other Assessments | \$5,033 | \$0 | \$0 | \$0 | -100% | | |
| | 25990 Other Support Services, Central | \$5,447 | \$0 | \$0 | \$0 | -100% | | |
| | 26100 Operation and Maintenance of Plant Services; Service Area Direction | \$0 | \$56,165 | \$76,632 | \$83,865 | | 49% | 9% |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$854,239 | \$1,481,618 | \$1,948,112 | \$2,028,731 | 137% | 37% | 4% |
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$65,945 | \$0 | \$0 | \$0 | -100% | | |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$342,476 | \$437,244 | \$709,940 | \$685,532 | 100% | 57% | -3% |
| | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$217 | \$578 | \$0 | \$0 | | | |
| | 26499 2007 Account Code - Other | \$0 | \$117,240 | \$0 | \$0 | | | |
| | 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses) | \$3,642 | \$0 | \$0 | \$0 | -100% | | |
| | 26600 Operation and Maintenance of Plant Services; Security Services | \$0 | \$2,457 | \$320 | \$1,599 | | -35% | 400% |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$85,245 | \$202,410 | \$116,547 | \$109,025 | 28% | -46% | -6% |
| | 27010 Student Transportation; Service Area Direction | \$0 | \$24,265 | \$35,788 | \$40,735 | | 68% | 14% |
| | 27100 Student Transportation; Vehicle Operation | \$105,949 | \$188,757 | \$289,406 | \$324,249 | 206% | 72% | 12% |
| | 27200 Student Transportation; Monitoring Services | \$747 | \$0 | \$0 | \$0 | -100% | | |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$32,884 | \$76,252 | \$84,930 | \$107,167 | 226% | 41% | 26% |
| | 27400 Student Transportation; Purchase of School Buses | \$0 | \$76,551 | \$93,864 | \$78,879 | | 3% | -16% |
| | 27500 Student Transportation; Insurance on Buses | \$0 | \$3,200 | \$0 | \$17,272 | | 440% | |
| | 27700 Student Transportation; Contracted Transportation Services | \$399,977 | \$411,340 | \$379,212 | \$340,270 | -15% | -17% | -10% |
| | 27900 Student Transportation; Other Student Transportation Services | \$24,009 | \$10,005 | \$0 | \$6,864 | -71% | -31% | |
| | 27910 Student Transportation; Bus Driver Training | \$1,094 | \$1,352 | \$1,586 | \$1,442 | 32% | 7% | -9% |
| | 31100 Food Services Operations; Service Area Direction | \$0 | \$365,640 | \$41,832 | \$42,348 | | -88% | 1% |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$295,803 | \$37,634 | \$418,854 | \$438,145 | 48% | > 500% | 5% |
| | 31400 Food Services Operations; Food Purchases | \$331,138 | \$405,013 | \$509,945 | \$517,583 | 56% | 28% | 1% |
| | 31900 Other Food Services | \$5,459 | \$13,318 | \$19,760 | \$26,425 | 384% | 98% | 34% |
| Overhead and Operational Total | | \$2,902,245 | \$4,295,551 | \$5,295,848 | \$5,439,668 | 87% | 27% | 3% |
| Nonoperational | | | | | | | | |
| | 33100 Community Service Operations; Direction of Community Services | \$2,911 | \$0 | \$0 | \$0 | -100% | | |
| | 33200 Community Recreation | \$0 | \$0 | \$198 | \$363 | | | 83% |
| | 33300 Civic Services | \$2,383 | \$0 | \$0 | \$241 | -90% | | |
| | 33990 Other Community Services; Other | \$931 | \$7,572 | \$642 | \$2,883 | 210% | -62% | 349% |
| | 40100 Facilities Acquisition and Construction; Service Area Direction | \$0 | \$2,502 | \$0 | \$0 | | -100% | |
| | 41000 Facilities Acquisition and Construction; Land Acquisition and Development | \$428,687 | \$0 | \$0 | \$0 | -100% | | |
| | 43000 Facilities Acquisition and Construction; Professional Services | \$0 | \$46,153 | \$75,129 | \$42,728 | | -7% | -43% |
| | 44000 Facilities Acquisition and Construction; Educational Specifications Development | \$0 | \$2,620 | \$3,235 | \$1,410 | | -46% | -56% |
| | 45100 Building Acquisition, Construction and Improvements | \$104,668 | \$476,655 | \$147,565 | \$202,077 | 93% | -58% | 37% |
| | 45400 Building Acquisition, Construction and Improvement; Sports Facilities | \$0 | \$72,175 | \$36,916 | \$80,642 | | 12% | 118% |
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$0 | \$97,770 | \$79,776 | \$74,251 | | -24% | -7% |
| | 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment | \$0 | \$5,321 | \$953 | \$942 | | -82% | -1% |
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$445,773 | \$419,671 | \$677,452 | \$502,267 | 13% | 20% | -26% |
| | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$10,389 | \$0 | \$0 | \$17,000 | 64% | | |
| | 51100 Debt Services; Principal on Debt; Bonds | \$0 | \$495,594 | \$285,000 | \$295,000 | | -40% | 4% |
| | 51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Debt | \$0 | \$0 | \$3,024 | \$7,470 | | | 147% |
| | 52100 Debt Services; Interest on Debt; Bonds | \$0 | \$538,095 | \$80,301 | \$68,005 | | -87% | -15% |
| | 52200 Debt Services; Interest on Debt; Temporary Loans | \$0 | \$153,823 | \$0 | \$0 | | -100% | |
| | 52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt | \$0 | \$3,223 | \$0 | \$0 | | -100% | |
| | 53100 Debt Services; Lease Rental; Buildings ; Principal | \$0 | \$918,500 | \$1,195,000 | \$1,270,000 | | 38% | 6% |
| | 53150 Debt Services; Lease Rental; Buildings ; Interest | \$0 | \$0 | \$1,010,976 | \$968,481 | | | -4% |
| | 60700 Nonprogramed Charges; Scholarships | \$0 | \$353,301 | \$29,576 | \$37,162 | | -89% | 26% |
| Nonoperational Total | | \$995,743 | \$3,592,976 | \$3,625,742 | \$3,570,920 | 259% | -1% | -2% |
| Prorated By Fund | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$65,681 | \$63,575 | \$0 | \$0 | | | |
| | 26492 2007 Account Code - Social Security | \$634,681 | \$646,828 | \$0 | \$0 | | | |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Greensburg Community Schools (1730)

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2009 | FY 2010 | 10 Year Increase | 4 Year Increase | 1 Year Increase |
|--------------------------------|--|-------------|-------------|---------|---------|------------------|-----------------|-----------------|
| | 26493 2007 Account Code - Workmen's Compensation | \$23,991 | \$34,947 | \$0 | \$0 | | | |
| | 26494 2007 Account Code - Group Insurance | \$764,028 | \$1,283,193 | \$0 | \$0 | | | |
| | 26496 2007 Account Code - Unemployment Compensation | \$89 | \$2,432 | \$0 | \$0 | | | |
| | 26498 2007 Account Code - Severance / Early Retirement Pay | \$70,809 | \$0 | \$0 | \$0 | | | |
| Prorated By Fund Total | | \$1,559,279 | \$2,030,975 | \$0 | \$0 | | | |